

FORM **SF-SAC**
(3-20-2001)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
for Fiscal Year Ending Dates On or After January 1, 2001**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132**PART I****GENERAL INFORMATION (To be completed by auditee, except for Item 7)****1. Fiscal period ending date for this submission**Month **06** / Day **30** / Year **2003** Fiscal Period End Dates Must Be On or After January 1, 2001**2. Type of Circular A-133 audit**1 ☒ Single audit 2 ☐ Program-specific audit**3. Audit period covered**1 ☒ Annual 3 ☐ Other — Months
2 ☐ Biennial**FEDERAL
GOVERNMENT
USE ONLY****4. Date received by Federal clearinghouse****5. Employer Identification Number (EIN)**

a. Auditee EIN

6 4 6 0 0 1 1 0 1

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No**If Part I, Item 5b = "Yes," complete Part I, Item 5c
(Complete the continuation sheet on Page 4)****6. AUDITEE INFORMATION**a. Auditee name
MISSISSIPPI DELTA COMMUNITY COLLEGE

b. Auditee address (Number and street)

P.O. BOX 668

City

MOORHEAD

State

ZIP + 4 Code

3 8 7 6 1 —

c. Auditee contact

Name

DON GARRETTTitle
VICE-PRESIDENT OF BUSINESS SERVICES

d. Auditee contact telephone

(662) 246 — 6312

e. Auditee contact FAX (Optional)

(662) 246 — 6324

f. Auditee contact E-mail (Optional)

7. AUDITOR INFORMATION (To be completed by auditor)a. Auditor name
STATE OF MISSISSIPPI, OFFICE OF THE STATE AUDITOR

b. Auditor address (Number and street)

801 WOLFOLK BUILDING, 501 NORTH WEST STREET

City

JACKSON

State

ZIP + 4 Code

3 9 2 0 1 —

c. Auditor contact

Name

RODNEY D. ZEAGLER, CPATitle
DIRECTOR, FINANCIAL & COMPLIANCE AUDIT

d. Auditor contact telephone

(601) 576 — 2672

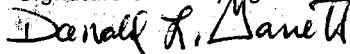
e. Auditor contact FAX (Optional)

(601) 576 — 2687

f. Auditor contact E-mail (Optional)

g. AUDITEE CERTIFICATION STATEMENT — This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

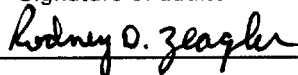
Signature of certifying official

Date
Month Day Year
10 / 28 / 04

Printed Name/Title of certifying official

DONALD L. GARRETT**VICE PRESIDENT OF BUSINESS SERVICES****g. AUDITOR STATEMENT** — The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 8, 9, and 10, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor

Date
Month Day Year
11 / 19 / 04

PART I**GENERAL INFORMATION - Continued**

8. Did the auditee expend more than \$25,000,000 in Federal awards during the fiscal year? (Mark (X) one box)

1 ☐ Yes - Identify Cognizant Agency in Part I, Item 9

2 ☒ No - SKIP to Part II, Item 1

9. Indicate which Federal awarding agency provided the predominant amount of direct funding in fiscal year 2000. (Mark (X) one box) However, if cognizance has been reassigned, see instructions.

02 ☐ Agency for International Development

81 ☐ Energy

14 ☐ Housing and Urban Development

47 ☐ National Science Foundation

10 ☐ Agriculture

66 ☐ Environmental Protection Agency

15 ☐ Interior

20 ☐ Transportation

11 ☐ Commerce

83 ☐ Federal Emergency Management Agency

16 ☐ Justice

☐ Other - Specify:

12 ☐ Defense

93 ☐ Health and Human Services

17 ☐ Labor

84 ☐ Education

PART II**FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report (Mark (X) one box)

1 ☒ Unqualified opinion

2 ☐ Qualified opinion

3 ☐ Adverse opinion

4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed?

1 ☐ Yes 2 ☒ No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed?

1 ☐ Yes 2 ☒ No

PART III**FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

1 ☒ Unqualified opinion

2 ☐ Qualified opinion

3 ☐ Adverse opinion

4 ☐ Disclaimer of opinion

2. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending greater than \$300,000 in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA SOP 98-3 chapter 10)

1 ☐ Yes 2 ☒ No

3. What is the dollar threshold to distinguish Type A and Type B programs? (\$ ____ .520(b))

\$ 300,000

4. Did the auditee qualify as a low-risk auditee? (\$ ____ .530)

1 ☒ Yes 2 ☐ No

5. Is a reportable condition disclosed for any major program? (\$ ____ .510(a)(1))

1 ☐ Yes 2 ☒ No - SKIP to Item 7

6. Is any reportable condition reported as a material weakness? (\$ ____ .510(a)(1))

1 ☐ Yes 2 ☐ No

7. Are any known questioned costs reported? (\$ ____ .510(a)(3) or (4))

1 ☐ Yes 2 ☒ No

8. Was a Summary Schedule of Prior Audit Findings prepared? (\$ ____ .315(b))

1 ☒ Yes 2 ☐ No

9. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)

02 ☐ Agency for International Development

83 ☐ Federal Emergency Management Agency

43 ☐ National Aeronautics and Space Administration

96 ☐ Social Security Administration

10 ☐ Agriculture

39 ☐ General Services Administration

89 ☐ National Archives and Records Administration

19 ☐ State

23 ☐ Appalachian Regional Commission

93 ☐ Health and Human Services

05 ☐ National Endowment for the Arts

20 ☐ Transportation

11 ☐ Commerce

14 ☐ Housing and Urban Development

06 ☐ National Endowment for the Humanities

21 ☐ Treasury

94 ☐ Corporation for National and Community Service

03 ☐ Institute for Museum Services

47 ☐ National Science Foundation

82 ☐ United States Information Agency

12 ☐ Defense

15 ☐ Interior

07 ☐ Office of National Drug Control Policy

64 ☐ Veterans Affairs

84 ☒ Education

16 ☐ Justice

59 ☐ Small Business Administration

00 ☐ None

81 ☐ Energy

17 ☐ Labor

☐ Other - Specify:

66 ☐ Environmental Protection Agency

09 ☐ Legal Services Corp

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives ☒
- and, if not marked above, the cognizant agency (if identified in Part I, Item 9) ☒

Count total number of boxes marked above and submit this number of reporting packages

2

PART III**FEDERAL PROGRAMS - Continued (Page 3 - #1 of 2)****10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR**

CFDA Number (a)			Research and develop- ment (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)
Federal Agency Prefix ¹	Extension ²						
8	4	.007	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG)	\$ 147,420 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
8	4	.033	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	FEDERAL WORK-STUDY PROGRAM (FWS)	\$ 161,740 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
8	4	.063	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	FEDERAL PELL GRANT PROGRAM	\$ 7,315,031 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
8	4	.002	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	ADULT EDUCATION - STATE GRANT PROGRAM	\$ 435,439 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
1	7	.258/260	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	WIA-ADULT PROGRAM/DISLOCATED WORKERS	\$ 696,067 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
1	7	.258/260	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	WIA-ADULT PROGRAM/DISLOCATED WORKERS	\$ 96,564 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
1	0	.769	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	RURAL BUSINESS ENTERPRISE GRANT	\$ 208,223 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No
1	7	.245	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	EMPLOYMENT TRAINING GRANT	\$ 64,324 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No
1	7	.261	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TAA - TRADE ADJUSTMENT ASSISTANCE WORKERS	\$ 128,440 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No
4	3	.001	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	AEROSPACE EDUCATION SERVICES PROGRAM	\$ 34,998 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No

11. AUDIT FINDINGS

Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A
O	N/A

TOTAL FEDERAL AWARDS EXPENDED

\$ 9,882,965 .00

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility

- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income

- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions

- O. None
- P. Other

⁴ N/A for NONE

PART III**FEDERAL PROGRAMS - Continued (Page 3 - #2 of 2)**

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR							11. AUDIT FINDINGS		
CFDA Number (a)			Research and develop- ment (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
Federal Agency Prefix ¹	Extension ²								
4	7	.076	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	EDUCATION AND HUMAN RESOURCES	\$ 74,657 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
5	9	.037	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	SMALL BUSINESS DEVELOPMENT CENTERS	\$ 18,087 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
6	4	.120	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	POST-VIETNAM ERA VETERAN S EDUCATIONAL ASSISTANCE	\$ 609 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8	4	.048	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	VOCATIONAL EDUCATION - BASIC GRANTS TO STATES	\$ 295,820 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8	4	.069	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	LEVERAGING EDUCATIONAL ASSISTANCE PARTNERSHIPS	\$ 3,366 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8	4	.243	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TECH-PREP EDUCATION	\$ 108,355 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
9	3	.155	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	RURAL HEALTH RESEARCH CENTERS	\$ 93,825 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
TOTAL FEDERAL AWARDS EXPENDED					\$ 9,882,965 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS			

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- A. Activities allowed or unallowed
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- J. Program income

- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions

- O. None
- P. Other

⁴ N/A for NONE

PART I**Item 5 Continuation Sheet****c.** List the multiple Employer Identification Numbers (EINs) covered in this report.

1	N / A	16	31	46	61
2		17	32	47	62
3		18	33	48	63
4		19	34	49	64
5		20	35	50	65
6		21	36	51	66
7		22	37	52	67
8		23	38	53	68
9		24	39	54	69
10		25	40	55	70
11		26	41	56	71
12		27	42	57	72
13		28	43	58	73
14		29	44	59	74
15		30	45	60	75

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS.